

- (xv) dealers in animals or vehicles and owners, or —
keepers of livery stables or hackney carriages; —
- (xvi) artisans ; —
- (xvii) cinema proprietors and owners of cotton ginning —
factories ; —
- (xviii) chartered accountants, income-tax practitioners, —
sales-tax practitioners and insurance agents ; —

Class II

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount, to four thousand rupees a month or upwards. Two hundred rupees

Class III

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount to three thousand rupees a month or upwards. One hundred and fifty rupees

Class IV

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount to two thousand rupees a month or upwards. One hundred rupees

Class V

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount to one thousand and five hundred rupees a month or upwards. Seventy five rupees

Class VI

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount to one thousand rupees a month or upwards. Fifty rupees

Class VII

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or upwards. Twenty five rupees

Class VIII

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount to three hundred rupees a month or upwards. Fifteen rupees

Class IX

Yearly

Every person described in Class c whose income, pay, salary or pension amounts, or whose income is estimated to amount to three hundred rupees a month or upwards ..

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Provided that the annual profession tax payable by the categories of persons mentioned in column (1) of the following Table shall not be less than the amount mentioned in the corresponding entry of column (2).

(1)	(2)
Owner of a cotton press, cotton ginning factory or cinema proprietor.	Seventy five rupees
Wholesale trader, banker, barrister, attorney, architect, civil engineer, mill owner or factory owner.	Fifty rupees
Abakari renter (other than a mere liquor shop-keeper), editor or proprietor of a news paper, broker or other dealer in securities shares or bills of exchange or a keeper of a hotel, lodging house, boarding house, medical practitioner (other than a hakim or vaidya), consist of veterinary surgeon.	Twenty five rupees
Auctioneer, money-lender, owner or farmer of a market, toll-farmer, builder, surveyor or owner of a warehouse or press (other than a cotton press or oil press) or a solicitor, advocate or pleader.	Fifteen rupees

SCHEDULE V

(section 110)

MAXIMUM RATES OF TAX ON SHOPS AND OTHER PLACES
OF BUSINESS OR PROFESSION.

<i>Items</i>	<i>Class</i>					
	1st	2nd	3rd	4th	5th	6th
1. Shops—						
For each shop per year	100	80	60	40	20	10
2. Other places where business or profession is carried						
on For each place per year	50	40	30	20	10	5
